

10.—Resources transferred from the Centre to the State through devolution of Revenue and Grants:  
 Details—1950-51 to 1952-53  
 (As shown in the Central Budget)

Share of Income Tax	1950-51							
	Article 273	Grants under			Rehabili- tation Grants	Grow More Food Grants	Other Grants	
		Article 275	General Grants- in-aid	Grants under Provisos			Special Develop- ment Grants to backward B States	Assistance for Natural Calamities
								Total
Assam . . . . .	1,42	40	30	41	—	22	1	—
Bihar . . . . .	5,92	35	—	—	4	34	1,15	2
Bombay . . . . .	9,95	—	—	—	1,45	1,20	—51	—
Madhya Pradesh . . . . .	2,84	—	—	—	19	12	—4	—
Madras . . . . .	8,29	—	—	—	—	1	—14	—
Orissa . . . . .	1,42	5	40	—	16	49	53	—
Punjab . . . . .	2,61	—	75	—	—	1,33	—	—
Uttar Pradesh . . . . .	8,53	—	—	—	—	—	—	3,05
West Bengal . . . . .	6,40	1,05	—	—	12	29	—	4,69
Hyderabad . . . . .	—	—	—	—	—	5,38	10	—
Madhya Bharat . . . . .	6	—	—	—	1,16	—	—	13,05
Mysore . . . . .	—	—	—	—	—	—	—	1,16
Patiala & East Punjab States Union	16	—	—	—	3,45	—	—	6
Rajasthan . . . . .	8	—	—	—	—	—	—	3,45
Saurashtra . . . . .	—	—	—	—	—	32	—	16
Travancore-Cochin . . . . .	—	—	—	—	2,50	20	—	40
					2,80	—	—	2,70
TOTAL . . . . .	(c)47,68	1,85	1,45	41	11,87	(a)9,92	(b)1,42	2 (bb)74,62

States through devolution of Revenue and Grants  
Central Budget)

Rehabilita- tion Grants (a)	Grow More Food Grants (a)	Post-War Develop- ment Grants (a)	Special Grants to Bengal and Punjab	Other Grants	Total
—	—	—	—	—	7,02
—	—	—	—	—	7,04
—	—	—	—	—	8,38
—	—	—	—	—	9,04
—	—	—	—	—	12,37
—	—	—	—	—	15,05
—	—	—	3,00	—	26,63
—	—	—	7,00	—	36,77
—	—	—	8,00	—	40,04
—	3,24	13,93	—	—	51,61
12,11	3,03	11,73	2,25	—	73,04
9,34	2,13	14,78	2,25	—	78,74
9,92	1,42	—	75	2	74,46
8,78	5,31	1,05(d)	—	81	86,72
5,60	6,35(e)	1,95(d)	—	1,00	82,01

1950-51 are given under Article 282.

In 1949-50 and Rs. 47.68 lakhs in 1950-51.

up to only Rs. 52,60 lakhs.

Saurashtra under clause 1 of Federal Financial Integration Agreements.

been included. The total grant of Rs. 132 lakhs to Orissa between the years 1947-48 and are not shown in the State budgets.  
suspended with effect from 1950-51.

Budget of the Government of India upto 1950-51. Since 1951-52, all grants are from the  
ment and Grow More Food Grants to their revenues.

10.—Resources transferred from the Centre to the States through devolution of Revenue and Grants :  
 Details—1950-51 to 1952-53—contd.

1951-52 (Provisional Figures)

Share of Income Tax	Grants under			Rehabili- tation Grants	Grow More Food Grants	Other Grants		Total		
	Article 273	Article 275			Article 278	Special Develop- ment Grants to backward B States	Assistance for Natural Calamities			
		General Grants- in-aid	Grants under Provisos							
Assam . . . . .	1,54	40	30	99	—	...	...	19 23 (e) 7,70 3,42		
Bihar . . . . .	6,54	35	—	15	4	...	...	— — 12,45		
Bombay . . . . .	10,99	—	—	1	1,45	...	...	— — 3,81		
Madhya Pradesh . . . . .	3,14	—	—	12	55	...	...	— — 9,19		
Madras . . . . .	9,15	—	—	4	—	...	...	— — 2,29		
Orissa . . . . .	1,54	5	40	(j) 30	—	...	...	— — 2,89		
Punjab . . . . .	2,88	—	—	—	—	...	...	— — 9,42		
Uttar Pradesh . . . . .	9,42	—	—	—	—	...	...	— — 8,62		
West Bengal . . . . .	7,06	1,05	—	2	49	...	...	— — 1,18		
Hyderabad . . . . .	—	—	—	2	1,16	...	...	— — 40		
Madhya Bharat . . . . .	6	—	—	4	—	...	...	— — 3,45		
Mysore . . . . .	—	—	—	—	3,45	...	...	— — 30		
Patiala & East Punjab States Union	15	—	—	—	—	...	...	— — 63		
Rajasthan . . . . .	13	—	—	5	—	...	...	— — 3,15		
Saurashtra . . . . .	—	—	—	—	3,00	...	...	— — 3,63		
Travancore-Cochin . . . . .	—	—	—	—	3,63	...	—	— — 3,63		
TOTAL . . . . .	(c) 52,60	1,85	70	1,75	13,77	(d) 8,78	(d) 5,31	1,05 42 (e) 86,62		

10.—Resources transferred from the Centre to the States through devolution of Revenue and Grants:  
Details—1950-51 to 1952-53—contd.

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Share of Income Tax	1952-53 (Budget Estimates)								Total	
	Article 273	Grants under			Rehabili- tation Grants	Grow More Food Grants	Other Grants			
		Article 275	General Grants- in-aid	Grants under Provisos (gg)			Special Develop- ment Grants to backward B. States	Assistance for Natural Calamities		
Assam . . . . .	1,36	40	30	77	—	...	...	—	...	
Bihar . . . . .	5,69	35	—	18	1	...	...	—	2,83	
Bombay . . . . .	9,55	—	—	7.5	1,16	...	...	—	6,23	
Madhya Pradesh . . . . .	2,73	—	—	17	12	...	...	—	10,79	
Madras . . . . .	7.96	—	—	7.5	—	...	...	—	3,92	
Orissa . . . . .	1,40	5	40	22	—	...	...	—	8,03	
Punjab . . . . .	2,50	—	—	5	—	...	...	—	2,07	
Uttar Pradesh . . . . .	8.19	—	—	—	—	...	...	—	2,55	
West Bengal . . . . .	6,14	1,05	—	6	22	...	...	—	8,19	
Hyderabad . . . . .	—	...	—	3	1,16	...	...	—	7.47	
Madhya Bharat . . . . .	8	...	—	4.5	—	...	...	—	1,19	
Mysore . . . . .	—	...	—	1	3.45	...	...	45	57	
Patiala & East Punjab States Union . . . . .	11	...	—	—	—	...	...	—	3.46	
Rajasthan . . . . .	13	...	—	—	—	...	...	22.5	34	
Saurashtra . . . . .	—	...	—	7	—	...	...	1,05	1,25	
Travancore-Cochin . . . . .	—	...	—	0.5	2.75	...	...	22.5	2,98	
<b>TOTAL . . . . .</b>	<b>(f)50,84</b>	<b>1,85</b>	<b>70</b>	<b>(g)1.80</b>	<b>11,92</b>	<b>(h)5,60</b>	<b>(i)6,35</b>	<b>1,95</b>	<b>(d)1,00</b>	<b>(i)82,01</b>

Subventions from the Central Road Fund and payments for National Highways have not been included; the total grant of Rs. 1,32 lakhs to Orissa for Capital Construction has also been excluded.

- (a) Includes Rs. 2 lakhs for Part C States.
- (b) Includes Rs. 32 lakhs on account of Grants to Part C States.
- (bb) Includes Rs. 34 lakhs on account of grants to Part C States.
- (c) Figures for Income tax for 1950-51 for the States have been taken from the respective States Budgets.<sup>1</sup> The figures for 1951-52 are based on provisional figures supplied by the respective Accountants General. The total figures shown in the Central Budget for these two years are, however, Rs. 47,52 lakhs and Rs. 52,70 lakhs respectively.
- (d) Distribution amongst States not available.
- (e) Includes Rs. 39 lakhs on account of arrears of Post-war Development Grants in respect of Bihar and Rs. 14,09 lakhs on account of Rehabilitation and Grow More Food Grants.
- (f) Includes Rs. 5,00 lakhs on account of arrears, state-wise breakdown for which is not available.
- (g) Includes a lump-sum provision of Rs. 4 lakhs not specifically assigned to any State/States yet.
- (gg) Ceilings.
- (h) Includes grants to Part C States. State-wise breakdown not available.
- (i) Includes Rs. 17,99 lakhs, state-wise breakdown for which is not available.
- (j) For 1950-51 and 1951-52.

11.—Collection and Expenditure under certain major heads in  
Figures in brackets indicate collection/

	Bombay City		
	1948-49	1949-50	1950-51
<i>Revenue—</i>			
State Excise . . . . .	181 (617)	105 (409)	52 (107)
Stamps . . . . .	210 (343)	204 (358)	232 (410)
Registration . . . . .	5 (28)	7 (29)	7 (32)
Receipts under Motor Vehicles Act . . . . .	7 (121)	7 (128)	7 (145)
Electricity Duty . . . . .	62 (85)	108 (151)	131 (187)
Entertainment Tax* . . . . .	76 (134)	87 (163)	86 (173)
Sales Tax (General) . . . . .	411 (622)	796 (1265)	852 (1456)
Other Taxes . . . . .	240 (365)	332 (509)	234 (448)
<i>Expenditure—</i>			
Police . . . . .	204 (704)	225 (843)	211 (912)
Medical . . . . .	74 (172)	88 (248)	81 (238)
Public Health . . . . .	3 (157)	3 (219)	1 (208)
Education . . . . .	86 (802)	112 (1125)	134 (1249)
General Administration . . . . .	78 (290)	97 (408)	95 (446)

\*In the case of Madras figures for "Entertainment Tax" include figures for taxes on case of Bombay and Calcutta the figures are for taxes on entertainments only.